

Exhibit 15

SCHEDULE 151

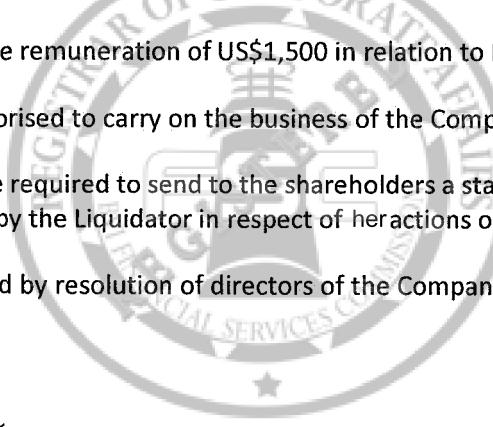
IP UNIVERSAL LIMITED
(Company Number: 1846122)
incorporated in the British Virgin Islands
(the *Company*)

LIQUIDATION PLAN

This Liquidation Plan is made pursuant to section 198(1) of the BVI Business Companies Act, 2004 and provides as follows:

- 1 The liquidation of the Company is being effected because the Company is no longer carrying on business.
- 2 It is estimated that the time required to liquidate the Company is approximately 30 days.
- 3 Kerry Graziola of Craigmuir Chambers, Road Town, Tortola, British Virgin Islands, having consented to act, shall be the liquidator of the Company (the *Liquidator*).
- 4 The Liquidator shall receive remuneration of US\$1,500 in relation to her acting as liquidator.
- 5 The Liquidator is not authorised to carry on the business of the Company.
- 6 The Liquidator shall not be required to send to the shareholders a statement of account prepared or caused to be prepared by the Liquidator in respect of her actions or transactions.

This Liquidation Plan was approved by resolution of directors of the Company on the 11th day of June, 2018.



A circular stamp of the British Virgin Islands Social Services Commission. The outer ring contains the text 'BRITISH VIRGIN ISLANDS' at the top and 'SOCIAL SERVICES COMMISSION' at the bottom. The center features a small star above the text 'SOCIAL SERVICES'.

Sanjay Shah
(Director)

11th June, 2018

Date